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SURFACE TRANSPORTATION BOARD

OF COUNSEL

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March 31, 2008

Anne K. Quinlan, Esquire **Acting Secretary Surface Transportation Board** 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of January 31, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Numbers 26074-A and 26074-B.

The name and address of the party to the enclosed document are:

Lessor:

Key Equipment Finance Canada Ltd. 1122 International Blvd., Suite 600 Burlington, Ontario L7L 6Z8 Canada

[Lessee:

NuRail Canada ULC

480 West Dussell Drive, Suite R.

Maumee, Ohio 43537]

A description of the railroad equipment covered by the enclosed document is:

1 railcar RELEASED: EEC 61797.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECORDATION NO. 26074- FILED

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PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Key Equipment Finance Canada Ltd. hereby releases all of its right, title and interest in and to, the railcar more specifically described as follows:

EBC 61797

The primary document(s) to which this PARTIAL release relates, are between Key Equipment Finance Canada Ltd. (Lessor) and NURAIL CANADA ULC (Lessee), were recorded with the Surface Transportation Board, under Recordation Numbers 26074-A and 26074-B dated April 6, 2006.

IN WITNESS WHEREOF, Key Equipment Finance Canada Ltd. has hereunto set its name, by its proper office thereunto duly authorized, this 31st day of January, 2008.

KEY EQUIPMENT FINANCE CANADA LTD.

Bv.

Mark Reichling - Director

PROVINCE OF ONTARIO County of CANADA

On this 31st day of January, 2008, personally appeared Mark Reichling to me personally known, who, being duly sworn, did say that he is a Director of Key Equipment Finance Canada Ltd., and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Notary Public

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice	e in the State of New York and the
District of Columbia, do hereby certify under per	
attached copy with the original thereof and have	
identical in all respects to the original document.	3
	Ceffer 5
Dated: 3/31/08	Cy .
Dated:	Dobort W. Alvord

Robert W. Alvord